

THE CITY OF PHILIPPI VOLUNTEER FIRE DEPARTMENT

AGREED-UPON PROCEDURES

WITH INDEPENDENT ACCOUNTANT'S REPORT THEREON

FOR THE PERIOD BEGINNING NOVEMBER 1, 2017
AND ENDED DECEMBER 31, 2018

DAVID L. HOWELL, CPA
200 UPPER KANAWHA VALLEY WAY
SUITE 105
CABIN CREEK, WEST VIRGINIA

THE CITY OF PHILIPPI VOLUNTEER FIRE DEPARTMENT

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Independent Accountant's Report On Applying Agreed-Upon Procedures

Philippi Volunteer Fire Department
Philippi, West Virginia:

We have performed the procedures listed in the accompanying Schedule of Agreed-Upon Procedures, which were agreed to by the City of Philippi Volunteer Fire Department (the "Department") and management of the Department, solely to assist you in evaluating if the Department is following the City of Philippi's Fire Service Fee Ordinance (the "Ordinance") for the period beginning November 1, 2017 and ended December 31, 2018. The Department's management is responsible for the Department's adherence to the Ordinance. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

We were not engaged to and did not conduct an examination, the objective which would be the expression of an opinion on the schools adherence to financial policies and procedures. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Department and its management and is not intended to be and should not be used by anyone other than these specified parties.

David L. Howell, CPA
Cabin Creek, West Virginia
June 27, 2019

THE CITY OF PHILIPPI VOLUNTEER FIRE DEPARTMENT

SCHEDULE OF AGREED-UPON PROCEDURES

For the Period Beginning November 1, 2017 and Ended December 31, 2018

The City of Philippi Volunteer Fire Department (the "Department") requested the following procedures be performed by David L. Howell, CPA For the period beginning November 1, 2017 and ended December 31, 2018:

We reviewed the disbursements and verified:

- Verified there were 2 signatures on all checks
- Verified there was appropriate supporting documentation for each disbursement
- Verified the disbursement was in compliance with the City of Philippi's Fire Service Fee Ordinance.

THE CITY OF PHILIPPI VOLUNTEER FIRE DEPARTMENT

FINDINGS

For the Period Beginning November 1, 2017 and Ended December 31, 2018

None

Philippi Fire Dept.

7/3/2019 8:42 AM

Register: Checking Fire Service Fee

From 11/01/2017 through 12/31/2018

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/16/2017			Opening Balance Equity	Account Openi...		X	90,296.89	90,296.89
11/22/2017		Premier Bank	Accounts Payable		221.98	X		90,074.91
11/30/2017	cash. check	Freedom Bank	Accounts Payable		85,000.00	X		5,074.91
12/05/2017		Premier Bank	Accounts Payable		43.67	X		5,031.24
12/14/2017			Fire fee	Deposit		X	8,326.50	13,357.74
01/05/2018	1001	Mid-Atlantic Rescue	Accounts Payable		777.00	X		12,580.74
01/05/2018	1002	Mid-Atlantic Rescue	Accounts Payable		6,942.00	X		5,638.74
01/18/2018			Program Income	Deposit		X	3,404.87	9,043.61
02/13/2018			Indirect Public Support	Deposit		X	41,762.39	50,806.00
03/16/2018			Direct Public Support	Deposit		X	5,193.10	55,999.10
03/16/2018	1003	Mid-Atlantic Rescue	Accounts Payable		949.70	X		55,049.40
03/16/2018	1004	Dill's Fire and Safety...	Accounts Payable		27,000.00	X		28,049.40
03/16/2018	1005	Dill's Fire and Safety...	Accounts Payable		311.72	X		27,737.68
05/01/2018			Program Income	Deposit			1,994.31	29,731.99
05/21/2018			Program Income:Progr...	Deposit		X	39,551.01	69,283.00
06/29/2018	1006	World Wide Equipm...	Accounts Payable		388.79			68,894.21
07/10/2018	1007	Water-way Hose Test...	Accounts Payable		2,560.55			66,333.66
07/31/2018			Fire fee	Deposit			7,887.45	74,221.11
08/29/2018			Indirect Public Support	Deposit			36,507.55	110,728.66
10/10/2018	1008	Dill's Fire and Safety...	Accounts Payable		9,090.45			101,638.21
10/10/2018	1009	Dill's Fire and Safety...	Accounts Payable		11,850.00			89,788.21
10/10/2018	1010	Dill's Fire and Safety...	Accounts Payable		152.42			89,635.79
10/11/2018	1011	Dill's Fire and Safety...	Accounts Payable		1,048.97			88,586.82
10/11/2018	1012	Heritage Fire Equip...	Accounts Payable		3,544.28			85,042.54
10/23/2018			Fire fee	Deposit			5,352.07	90,394.61
10/25/2018	1013	Philippi Discount Tire	Accounts Payable		1,124.00			89,270.61
11/08/2018	1014	Dill's Fire and Safety...	Accounts Payable		1,134.70			88,135.91
11/08/2018	1015	Dill's Fire and Safety...	Accounts Payable		3,815.00			84,320.91
11/08/2018	1016	Freedom Bank	Accounts Payable		73,168.80			11,152.11
12/28/2018			Indirect Public Support	Deposit			99,682.38	110,834.49

PAYEE	PVFD FIRE FEE EXPENDITURES 2018 ITEM PURCHASED	AMOUNT
PREMIER BANK	CHECKS AND DEPOSIT TICKETS	221.98
FREEDON BANK	PURCHASE TRUCK CHASSIS R4	85000
PREMIER BANK	CHECK BOOK FOR LARGE CHECKS	43.67
MID ATLANTIC RESCUE	BRACKETS AND ADAPTORS R4	777
MID ATLANTIC RESCUE	LARGE RESCUE AIR BAG SYSTEM	6942
MID ATLANTIC RESCUE	HEAVY RESCUE EQUIPMENT	949.7
DILL'S FIRE AND SAFETY	20-MSA CARBON AIR CYLINDERS	27,000.00
DILL'S FIRE AND SAFETY	1 PAIR BUNKER BOOTS	311.72
WORLD WIDE EQUIPMENT	REPAIR OF AIR DRYER ON PUMPER	388.79
WATERWAY TESTING	YEARLY HOSE TESTING	2560.55
DILL'S FIRE AND SAFETY	30-BUNKER BOOTS-10 YEAR REPLAC.	9090.45
DILL'S FIRE AND SAFETY	30-FIRE HELMETS-10 YEAR REPLAC.	11850
DILL'S FIRE AND SAFETY	1 PAIR SHORT FIRE BOOTS	152.42
DILL'S FIRE AND SAFETY	15 PAIR FIRE GLOVES	1048.97
HERITAGE FIRE EQUIPMENT	WORK LIGHTS AND INSTALL ON TRUCK	3544.28
PHILIPPI DISCOUNT TIRE	2-NEW TIRES AND INSTALLATION	1124
DILL'S FIRE AND SAFETY	YEARLY PUMP TEST ON PUMPERS	1134.7
DILL'S FIRE AND SAFETY	30-WORK COVERALLS FOR BRUSH FIRES AND RESCUES	3815
FREEDON BANK	PAID OFF RESCUE TRUCK LOAN	78,168.80
	TOTAL PAID OUT 11/2017 THRU 12/31/2018	234124.03